THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
AND
THE HONOURABLE SRI JUSTICE D. APPARAO

W.P. No. 14201 of 2006

Dated: 13.07.2006

Between:-

Sri Sai Graphics, G-3, Vivekananda Towers, Opp: Nirmala Convent, Patamata, Vijayawada0520010, represented by its Proprietor, M.V. Subba Rao Chowdhary.

....Petitioner

And

1. Joint Commissioner (CT) (Legal), O/o Commissioner of Commercial Taxes, Nampally, Hyderabad,
2. Commercial Tax Officer, Autonagar Circle, Vijayawada.

...
Respondents.

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O R D E R (per Hon'ble Sri Justice J. Chelameswar)

The petitioner is a proprietary concern with effect from 1.4.2004 and it was a partnership firm to that date. It is also an assessee on the rolls of 2nd respondent, engaged in the business of printing and supply of books.

With reference to the assessment year 2003-2004, the petitioner's liability to pay tax was determined by an assessment order, dated 08.02.2006, by the Deputy Commissioner (CT) No. II Division, Vijayawada. The petitioner was found due to pay a tax of Rs. 4,08,023/-. Aggrieved by the said assessment, the petitioner carried the matter in appeal before the Sales Tax Appellate Tribunal and also filed a petition before the 1st respondent seeking stay of collection of disputed tax pending disposal of the appeal by the Tribunal. The said application was rejected by the 1st respondent by his order, dated 30.05.2006. Hence the present writ petition.

Heard the learned counsel for the petitioner and the learned Government Pleader for Commercial Taxes.

In the circumstances, we are of the opinion that the writ petition can be disposed of at the stage of admission, directing the respondents not to recover the tax from the petitioner for the

assessment year 2003-2004 on condition of the petitioner depositing 50 per cent of the amount due from him within a period of six weeks from today. The amounts paid already, if any, shall be given credit to while computing the above said 50 per cent of the amount.

The writ petition is, accordingly, disposed of, at the stage of admission.

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J.

CHELAMESWAR, J

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D.

APPARAO, J
13th July, 2006
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